



Memorandum 45/2004

Commonwealth of Massachusetts | Public Employee Retirement Administration Commission
Five Middlesex Avenue, Third Floor, Somerville, MA 02145
Ph 617 666 4446 | Fax 617 628 4002 | TTY 617 591 8917 | www.mass.gov/perac
Domenic. J. F. Russo, *Chairman* | A. Joseph DeNucci, *Vice Chairman*
Kenneth J. Donnelly | Eric A. Kriss | James M. Machado | Donald R. Marquis
Joseph E. Connarton, *Executive Director*

MEMORANDUM

TO: All Retirement Boards

FROM: Joseph E. Connarton, Executive Director

RE: Notice to New Employees in a Job Not Covered by Social Security

DATE: December 3, 2004

Attached is a copy of the form developed by the Social Security Administration to be completed by all new employees who begin work on or after January 1, 2005 and who are not covered by Social Security. Also attached is a copy of the instructions that accompany the form.

Beginning on January 1, 2005 each new employee is to be given a copy of the form prior to the start of his or her employment. The employee is to sign the form and a copy is to be filed with the Retirement Board.

The completion of this form is mandated by a new provision of federal law. Please share the form and instructions with all of the governmental units with employees who are members of your system. When a employee becomes a member of the system, the employer must provide the Board with a signed copy of the form. The form must be retained in the member's file.

For information about the Government Pension Offset and the Windfall Elimination Provisions, you may wish to review the materials contained on the Social Security Administration's web site (www.ssa.gov/gpo-wep/).

If you have questions, please feel free to contact this office.

Attachment